

MISSOURI GAMING COMMISSION
MINIMUM INTERNAL CONTROL STANDARDS
SECTION A - GENERAL AND ADMINISTRATIVE

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Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Found Money page A-5 was revised January 30, 2004.

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General

1. In addition to complying with the MICS, Class A Licensees are required to comply with the Missouri Riverboat Gambling Act (Sections 313.800 through 313.850, RSMo.) and Missouri Gaming Commission Rules And Regulations (11 CSR 45).
2. All manual procedures and forms, as well as computerized procedures and forms, if applicable, shall be described throughout the ICS.
3. In addition to written procedures, flowcharts (although not required) may be included in the ICS. Flowcharts shall mirror the written procedures; however, if there is a difference noted, the written procedures shall be the procedures followed.
4. These MICS include general names for positions and forms. The *Class A Licensee's* ICS shall include specific titles and form names.
5. When the term "non-gaming employee" is used throughout these MICS, an approved "non-gaming employee" shall be a member of the accounting, food and beverage, valets, maintenance, housekeeping, marine operations and gift shop departments, and other personnel as determined by the MGC.
6. The lowest level of employee with the authority for that duty should be listed in the MGC procedures. Employees with higher authority within the same department may perform these duties, except where specifically noted in the ICS. When a higher level employee performs the duties of a lower level employee, he/she may not then perform verification of his/her own work.
7. Sensitive areas are those areas that management or the MGC considers sensitive to the Class A Licensee's operation and, therefore, require strict control over access (i.e., pits, count rooms, cages, surveillance rooms, vaults, card and dice storage).
8. The ICS shall include:
 - a. organizational charts for the Class A Licensee, from the Board of Directors (or equivalent) on down and for all gaming related departments including live games, electronic gaming devices, drop and count team participants, casino cashiering and credit, internal audit, casino accounting, surveillance, security, purchasing and contract administration, admissions and management information system; and
 - b. shall be in a format directly referencible to the MICS.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Found Money page A-5 was revised January 30, 2004.

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9. A detailed description of each position shown on the organizational charts which includes:
 - a. duties and responsibilities;
 - b. immediate supervisor;
 - c. signatory ability, including alternate procedures in cases in which the required signatory is unable to perform his duty; and
 - d. access to sensitive assets and areas.
10. Employees shall receive training regarding the Missouri Riverboat Gambling Act, Missouri Gaming Commission Rules And Regulations, Class A Licensee's ICS and procedures in a brief outline or general description. Each employer shall ensure that employees, prior to performing the functions/duties of their jobs, are properly trained as to the applicable statutes, regulations and ICS that deal with their specific job functions. A current copy of the Class A licensee's ICS shall be accessible to all employees.
11. Class A licensee's Board of Directors or officers/executives shall not have unaccompanied access to sensitive areas. If a reason exists for such person or persons to access a sensitive area, the MGC boat supervisor/agent must be notified and give permission prior to access. Security must accompany such person or persons while in a sensitive area. An MGC agent will accompany such person or persons into the surveillance room.
12. All occupational licensees except surveillance personnel shall, at all times while performing the functions of their positions, display a valid, riverboat-issued casino access badge and commission-issued occupational license badge that is readily identifiable.
13. Describe procedures, including chain of command, for resolution of patron complaints.
14. Class A licensees will be required to have a Key Person or Level I on call anytime a Key Person or Level I is not on the property. The name and contact number of the person(s) on call shall be available to the boat agent on duty by contacting Security Dispatch.

Management Information Systems (MIS)

15. The ICS shall include a description of all gaming computer systems used or computer systems that interface with gaming computer systems that track, control or monitor gaming activity, ensuring that procedures are established to:
 - a. control the ability to access computer programs and equipment at each level (key access, time-out restrictions, passwords);
 - b. update or change information (passwords, etc.);

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- c. back-up files;
- d. protect files (off-site storage of back-up files);
- e. limit access to computer software and equipment (restricted access, locked doors);
- f. test program changes or implementation of new or upgraded hardware and software;
- g. submit and obtain MGC approval of proposed changes to the computer monitoring system (11 CSR 45-9.050);
- h. compare computer generated information affecting gaming tax revenues through physical count, management analysis, and other methods;
- i. ensure that maintenance of the computerized slot monitoring system data files is performed by a department independent of the slot department. Alternatively, maintenance may be performed by slot supervisory employees if sufficient documentation is generated and it is randomly verified by employees independent of the slot department on a monthly basis; and
- j. ensure updates to the computerized slot monitoring system to reflect additions, deletions or movements of slot machines are made at least weekly prior to token-in meter readings and the weigh process.

Tips and Gratuities (11 CSR 45-8.130)

- 16. **NO RIVERBOAT EMPLOYEE SHALL SOLICIT ANY TIP OR GRATUITY.**
- 17. **SURVEILLANCE AND SECURITY EMPLOYEES ARE PROHIBITED FROM ACCEPTING TIPS, GRATUITIES OR GIFTS IN ANY FORM.**
- 18. No gaming employee shall accept currency as a tip or gratuity from any patron unless the Class A licensee allows such a practice and has provided procedures for accepting such tip or gratuity in its internal controls, which have been approved by the Commission.
- 19. The allowance for accepting currency as a tip or gratuity shall be rescinded for all gaming employees immediately if the \$500 loss limit is rescinded through legislation.
- 20. No riverboat gaming operation key person, box person, ticketing personnel, or any other person who settles patron disputes or gives comps shall accept tips. The Class A licensee shall submit procedures through internal controls for the acceptance of gifts with a fair market value of \$25 or more. It will be the Class A licensee's responsibility to maintain a log of gifts. This log should include the name of the gift recipient, gift donor, description and value of the gift, and the date the gift is received. A copy of this log will be submitted on a monthly basis to the Compliance Audit Manager.
- 21. Tip bets placed by the patron for the dealer shall not remain in action, unless the bet is won, then the tip shall immediately be placed in the tip box by the dealer. In the event of a tie, the bet may be allowed to remain in action as a patron option.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Found Money page A-5 was revised January 30, 2004.

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22. All tips and gratuities given to dealers, cage cashiers, and video/slot attendants shall be:
- a. immediately deposited into a transparent locked box reserved for that purpose that is permanently attached to the gaming table, change cart, change belt, wall or other object, as approved by the MGC boat supervisor. If non-value chips are approved for use and are received, the marker button indicating their specific value shall not be removed until after a dealer (in the presence of a supervisor) has converted them into value chips, which are immediately deposited in a transparent locked box reserved for that purpose;
 - b. accounted for by a recorded count conducted by a randomly selected dealer, poker dealer, cage cashier, or video/slot attendant relative to their specific pool and verified by a randomly selected non-gaming employee of the Accounting Department; and
 - c. placed in a pool for pro rata distribution among the dealers, poker dealers, cage cashiers, and video/slot attendants relative to their specific pool on a basis that coincides with the normal pay period, with distribution based upon the number of hours each dealer, cage cashier, video/slot attendant has worked. Distributions to dealers, cage cashiers, video/slot attendants from this pool shall be made following the Class A licensee's payroll accounting practices and shall be subject to all applicable state and federal withholding taxes.
23. Procedures shall be established for employees used exclusively in non-gaming positions to maintain a record of tips and gratuities received for compliance with state and federal tax laws.
24. With submission of internal controls, food and beverage employees are allowed to make change for chips. Employees may return smaller denomination chips as change for a larger denomination chip given to them as a gratuity, however, chips may not be given as change when gratuity offered is cash. (Policy 99-014)

Found Items

25. Cash, chips, tokens, tickets, cards, dice, gaming equipment, records, or any other item(s) found in unauthorized or suspicious locations or circumstances will be immediately reported to the MGC agent on duty by the licensee finding the items.
26. Weapons, illegal drugs, contraband, or other similarly sensitive items found anywhere on the property of a Class A licensee will be immediately reported to the MGC boat agent on duty by the licensee finding the items.

Note: Sections 313.800 through 313.850, RSMo., et seq., and Title 11, Division 45 of the Code of State Regulations establish standards to which Class A licensees must comply. Class A licensees should review these statutes and rules to ensure their ICS includes compliance with the requirements set forth. Found Money page A-5 was revised January 30, 2004.